

# **EXHIBIT A**

**Exhibit "A" to  
United States Fidelity & Guaranty Company's Pretrial Memorandum**

**EXHIBIT LIST**

CASE NUMBER 1:01cv00813

Plaintiff	Defendant	Description of Item	Identified	Evidence	Ruling	Witness	Stipulation <sup>1</sup>
1.		Bonds - Bedford County, State Route 0030, Everett Borough, PA					Y
2.		Bonds - Cambria County State Route 22, PA					Y
3.		Bonds - Cool & Cold Aqua ( Water Line), Kearneysville, WV					Y
4.		Bonds - Cool & Cold Aqua (National Center), Kearneysville, WV					Y
5.		Bonds - National Germplasm Quarantine Ctr, Laurel, MD					Y
6.		Bonds - James River Juvenile Detention Ctr, Beaumont, VA					Y
7.		Bonds - Outlook Pointe - Chesterfield, Richmond, VA					Y
8.		Bonds - Outlook Pointe - Westerville, OH					Y
9.		Bonds - PA Turnpike Commission Bldg, Harrisburg, PA					Y
10.		Bonds - Perry County - State Route 11, PA					Y
11.		Bonds - Scott Air Force Base, Belleville, IL					Y
12.		Bonds - Summerdale Center, Harrisburg, PA					Y
13.		Bonds - Virginia Commonwealth University (VCU) Life Sciences Bldg, Richmond, VA					Y
14.		Bond Summary - 1997					
15.		Bond Summary - 1998					
16.		Damage Summary and Backup - Bedford County, State Route 30, Everett Borough, PA					
17.		Damage Summary and Backup - Cambria County State Route 22, PA					
18.		Damage Summary and Backup - Cool & Cold Aqua (Water Line), Kearneysville, WV					
19.		Damage Summary and Backup - Cool & Cold Aqua (National Center), Kearneysville, WV					

<sup>1</sup> Stipulation as to authenticity unless otherwise indicated.

20.		Damage Summary and Backup - National Germplasm Quarantine Ctr, Laurel, MD							
21.		Damage Summary and Backup - James River Juvenile Detention Ctr, Beaumont, VA							
22.		Damage Summary and Backup - Outlook Pointe - Chesterfield, Richmond, VA							
23.		Damage Summary and Backup - Outlook Pointe - Westerville, OH							
24.		Damage Summary and Backup - PA Turnpike Commission Bldg., Harrisburg, PA							
25.		Damage Summary and Backup - Perry County - State Route 11, PA							
26.		Damage Summary and Backup - Scott Air Force Base, Belleville, IL							
27.		Damage Summary and Backup - Summerdale Center, Harrisburg, PA							
28.		Damage Summary and Backup - Virginia Commonwealth University (VCU) Life Sciences Bldg, Richmond, VA							
29.		Total Damage Summary							Y
30.		CCI Audited Financial Statement 1993							Y
31.		CCI Audited Financial Statement 1994							Y
32.		CCI Audited Financial Statement 1995							Y
33.		CCI Audited Financial Statement 1996							Y
34.		CCI Audited Financial Statement 1997							Y
35.		Transmittal letter from Dominiani To USF&G Re. 1997 Audited Financial Statement, 3/5/98							Y
36.		CCI Audited Financial Statement 1998							Y
37.		Transmittal letter from Dominiani To USF&G Re. 1998 Audited Financial Statement, 3/1/99							Y
38.		Brown Schultz Accounting and Auditing Quality Control Manual							Y
39.		Brown Schultz Manual							
40.		USF&G Contract Underwriting Manual							Y
41.		St. Paul Contract Underwriting Manual (8/99)							Y
42.		Horwath International Audit Manual (U.S. Version), 2000 Edition							Y
43.		Statement of Auditing Standards							Y
44.		Modification/Amount Sheet - List of Amendments to AICPA							

		Audit Guide							
45.		IRMI Expert Commentary - Surety Bonding Tactics Article, April 2002							
46.		IRMI Expert Commentary - Surety Bonding Tactics Article, January 2002							
47.		IRMI Expert Commentary - Surety Bonding Tactics Article, July 2002							
48.		IRMI Expert Commentary - Surety Bonding Tactics Article, October 2002							
49.		Brown Schultz Website Content -- Accounting and Auditing Contacts							Y
50.		Brown Schultz Website Content -- Bruce J. Brown							Y
51.		Brown Schultz Website Content -- About BSSF							Y
52.		4/4/75 USF&G Fidelity/Surety Department Circular (Grey Letter)							Y
53.		2/28/89 New Client Approval and Engagement and Form A-1							Y
54.		12/31/91 Memo From Shane Miller to Management/Operations Re. Bonus Program							Y
55.		12/31/91 - 2/29/94 Underwriters Summary Worksheet							Y
56.		11/19/92 Checklist for Assessing the Control Environment							Y
57.		12/22/92 PCIC Insurance License for Turks & Caicos Islands							
58.		12/22/92 Deposit Escrow Agreement							Y
59.		12/31/92 Remedial Work Period Insurance Policy							Y
60.		1/21/93 Letter from Roberts (Eckert Seamans) To Miller (Miller & Simons) with Attached PCIC Formal Undertaking							Y
61.		3/8/93 Extension of Services Agreement - PCIC							Y
62.		5/27/93 Letter from Wyatt To Milburn (Brown Schultz)							
63.		5/27/93 Fax from Petrowski (Wyatt) To Barber (CCI)							
64.		5/28/93 Fax from Barber (CCI) To Bruce Brown with Attached 5/27/93 Letter from Petrowski (Wyatt) To Milburn (Brown Schultz)							
65.		6/93 - The Captive Insurance Manual, Turks & Caicos							
66.		10/93 CCI Structure							Y
67.		10/14/93 Letter from Hetrick (Dauphin Deposit Bank) to Barber (CCI)							Y
68.		10/19/93 Letter from Miller (CCI) to Dominiani (Byerly)							Y

[illegible]

102.	9/20/94 Letter from Phillips (CCI) to Barber (PCIC)								Y
103.	10/27/94 Letter from Brown to Barber Re. Engagement								Y
104.	11/2/94 Letter from Dominiani (Byerly) To Phillips (USFG)								Y
105.	11/8/94 Letter from Salazar (USFG) To Burke (Douglas Support)								Y
106.	12/28/94 E-Mail from Daily to Salazar								Y
107.	12/28/94 Memo from Salazar To Dominiani								
108.	12/29/94 Interoffice Correspondence from Salazar To Daily								Y
109.	12/31/94 CCI Audit Program Lead Sheet, Form B-1								Y
110.	12/31/94 CCI Audit Planning Program, Form B-1								Y
111.	12/31/94 Audit Program, Permanent File, Form B-1								Y
112.	12/31/94 CCI Audit Program, Revenue Cycle								Y
113.	12/31/94 CCI Audit Program, Expenditure Cycle								Y
114.	12/31/94 CCI Audit Completion Program, Form B-16								Y
115.	12/31/94 Due to/from Affiliates Worksheet								Y
116.	12/31/94 G/L Summary Trial Balance								Y
117.	12/31/94 Disclosure Requirements for Financial Statements of Nonpublic Businesses								Y
118.	12/31/94 Checklist for Evaluating the Level and Direction of Overall Inherent Risk, Form B-2								Y
119.	12/31/94 Checklist for Acceptable Projected Misstatement								Y
120.	12/31/94 Requested Audit Schedules								Y
121.	12/31/94 Management Letter Comments Worksheet								Y
122.	12/31/94 Test of Job Cost System								Y
123.	12/31/94 Completed Contracts Worksheet								Y
124.	1/3/95 Letter from Dominiani (Byerly) To Salazar (USFG)								Y
125.	1/11/95 E-Mail from Daily To Salazar								Y
126.	1/11/95 Fax from Salazar (USFG) To Daily with Attached Janec Resume								Y
127.	1/23/95 Letter from Salazar (USFG) To Dominiani (Byerly)								Y
128.	1/31/95 Meeting Agenda								Y
129.	2/3/95 Fax from Salazar (USFG) to Daily with Attached 2/3/95 Memo								Y
130.	2/3/95 Letter from Byerly To Daily (USFG)								Y
131.	3/10/95 Letter from Barber (PCIC) To Petrowski (Watt)								
132.	4/17/95 Interoffice Correspondence from Salazar To Daily Re. Annual Review								Y

133.		4/17/95 Memorandum from Salazar to Daily							Y
134.		5/1/95 Specific Discretionary Authority							Y
135.		5/1/95 Agent's Specific Contract Authority - Byerly							Y
136.		5/4/95 Fax from Petrowski (Watson Wyatt) To Barber with Attached 5/5/95 Memos from Petrowski (Watson Wyatt) To Barber (PCIC) and 12/31/94 Schedule of Remedial Work Policies and 12/31/94 Remedial Work Claim Reserve Calculation							
137.		5/12/95 Letter from Gordon (Watson Wyatt) To PCIC Board of Directors							
138.		7/25/95 Interoffice Memo from Salazar to Daily							Y
139.		8/29/95 Master Surety Agreement							Y
140.		10/19/95 CCI Written Consent of Shareholder in Lieu of Special Meeting							Y
141.		10/26/95 Note from Carolyn To Miller Re. Fax and Fed Ex Out Today							
142.		10/26/95 Fax from Gwartney (Watson Wyatt) To Phillips (CCI) With Attached 5/12/95 Letter from Gordon (Watson Wyatt) To PCIC Board of Directors and 12/31/94 PCIC Statement of Actuarial Opinion							
143.		11/29/95 Letter from Brown To Phillips							Y
144.		11/29/95 Client Information Record							Y
145.		Checklist for Consideration of Internal Control Components (Form B-2A)							Y
146.		11/30/95 Interoffice Memo from Salazar to Daily							Y
147.		12/31/95 Checklist for Evaluating the Level and Direction of Overall Inherent Risk, Form B-2							Y
148.		12/31/95 Checklist for Determining Materiality, Form B-3							Y
149.		12/31/95 Audit Planning Program. Form B-1							Y
150.		12/31/95 Requested Audit Schedules							Y
151.		12/31/95 Audit Program, Expenditure Cycle							Y
152.		12/31/95 Disclosure Requirements for Financial Statements of Nonpublic Businesses, Form CCX							Y
153.		12/31/95 Income Recognition							Y
154.		2/26/96 Letter from Gordon (Watson Wyatt) To PCIC Board of Directors							
155.		3/27/96 Letter from Diel (Watson Wyatt) To Phillips (CCI)							
156.		3/29/96 Interoffice Memo from Salazar To Phillips							Y



157.	4/29/96 Interoffice Memo from Salazar To Phillips						Y
158.	5/1/96 Specific Discretionary Authority						Y
159.	5/3/96 Interoffice Correspondence from Salazar To Daily						Y
160.	5/3/96 Interoffice Memo from Salazar To Daily						Y
161.	6/28/96 Memo from Salazar to Daily						Y
162.	7/9/96 Letter from Brown (Brown Schultz) to Phillips (CCI) with Attached Invoice						
163.	8/31/96 Income Recognition						Y
164.	10/2/96 Letter from Miller (CCI) To Salazar (USFG)						Y
165.	12/9/96 Fax from Petrowski (Watson Wyatt) To Phillips (CCI) with Attached 12/9/96 Letter						
166.	12/12/96 Letter from Bruce Brown to Sheri Phillips						Y
167.	12/13/96 Annual Budget Input Form - Budget/Time Summaries						Y
168.	12/31/96 Semi-Annual Performance Summary and Career Counseling -- Corinne Rebinski with Attached Performance Appraisals						
169.	12/31/96 Requested Audit Schedules						Y
170.	12/31/96 CCI Debt Covenant Compliance Worksheet						Y
171.	12/31/96 Checklist for Evaluating the Level and Direction of Overall Inherent Risk, Form B-2						Y
172.	12/31/96 Checklist for Determining Materiality						Y
173.	12/31/96 Disclosure Requirements for Financial Statements of Nonpublic Businesses						Y
174.	12/31/96 Supplemental Disclosure Checklist for Construction Contractors/Homebuilders						Y
175.	12/31/96 Note on Worksheet Re. Change Orders						Y
176.	12/31/96 Completed Contracts Worksheet						Y
177.	12/31/96 Completed Contracts						Y
178.	12/31/96 Test of Job Cost System						Y
179.	12/31/96 Estimated Cost to Complete and Percent Complete						Y
180.	12/31/96 Audit Program Lead Sheet						Y
181.	12/31/96 Audit Program, Expenditure Cycle						Y
182.	12/31/96 Audit Program, Revenue Cycle						Y
183.	12/31/96 Audit Planning Program						Y
184.	12/31/96 Guide for Review of Workpapers Under U.S. Auditing Standards						
185.	12/31/96 Comparison of Estimated Costs to Complete with						Y



		Original Estimate Worksheet							
186.		1997 Restated Financial Statement							
187.		1/6/97 Letter from Brown (Brown Schultz) to Phillips (CCI)							
188.		1/9/97 Fax from Petrowski (Watson Wyatt) To Phillips (CCI) with Attached 1/9/97 Letter							
189.		3/31/97 Income Recognition							Y
190.		4/3/97 Detailed Work in Process							
191.		4/15/97 Letter from Schwartz (Dauphin Deposit Bank) to Phillips							Y
192.		4/29/97 Meeting Memo from Phillips To File							Y
193.		5/1/97 Specific Discretionary Authority Notice							Y
194.		5/1/97 Interoffice Correspondence from Salazar To Daily							Y
195.		6/2/97 Bond Request Re. Camp Fretterd Armory							Y
196.		7/24/97 Letter from Brown (Brown Schultz) To Phillips (CCI) with invoice attached							
197.		8/19/97 Interoffice Memo from Salazar To Daily with Attached 8/15/97 Letter from Dominiani (Byerly) To Phillips (USFG)							Y
198.		8/20/97 Financials Report - Balance Sheet							Y
199.		8/20/97 Financials Report - Income Statement							Y
200.		8/20/97 WIP Schedule Report with Attached 8/4/97 Detailed Work in Process - General Contracting							Y
201.		8/26/97 E-Mail from Daily to Salazar and Walter							Y
202.		8/27/97 CCI Written Consent of Shareholder in Lieu of Special Meeting							Y
203.		8/27/97 CCI Written Consent of Shareholder in Lieu of Special Meeting - Underlined with attached Spreadsheet							Y
204.		9/3/97 Bond Approval Re. McGuire AFB							Y
205.		9/5/97 Letter from Ortenzio (CCI) to Daily (USFG)							Y
206.		9/5/97 Letter from Ortenzio (CCI) to Phillips (USFG)							Y
207.		9/30/97 CCI Balance Sheet and Income Statement							Y
208.		10/3/97 Employment Agreement Between Miller and CCI							Y
209.		10/9/97 Letter from Dominiani (Byerly) to Ortenzio (CCI) Re. Bonding Requirements							
210.		10/10/97 Interoffice Memo from Daily To Salazar with Attached 9/5/97 Letter from Ortenzio (CCI) To Daily (USFG) and Master Surety Agreement							Y
211.		11/7/97 Letter from Dominiani (Byerly) To Ortenzio (CCI)							

212.	11/7/97 Letter from Brown (Brown Schultz) To Phillips (CCI) with attached 11/7/97 Invoice								
213.	1997 Audit Work Papers								Y
214.	12/11/97 Evaluation for Corrine Rebinski Re. Ortenzio with Performance Appraisal								
215.	12/18/97 Financials Report - Balance Sheet								Y
216.	12/18/97 Financials Report - Income Statement								Y
217.	12/18/97 WIP Schedule Report with Attached 12/1/97 Detailed Work in Process - General Contracting								Y
218.	12/31/97 Semi-Annual Performance Summary and Career Counseling with Attached Performance Appraisals - Corrine Rebinski								
219.	12/31/97 Requested Audit Schedules								
220.	12/31/97 Guide for Review of Workpapers Under U.S. Auditing Standards								
221.	1998 Restated Financial Statement								
222.	1998 Audit Work Papers								Y
223.	1998 John Ortenzio's Corporate and Partnership Interests								Y
224.	3/23/98 Financials Report - Balance Sheet								Y
225.	3/23/98 Financials Report - Income Statement								Y
226.	3/23/98 Financials Report - WIP Schedule Report								Y
227.	4/15/98 Financials Report - Balance Sheet								Y
228.	4/15/98 Financials Report - Income Statement								Y
229.	4/15/98 Interoffice Correspondence from Salazar To Daily								Y
230.	4/20/98 Letter from Schwartz (Dauphin Deposit Bank) To Phillips (CCI)								Y
231.	4/28/98 Memo from Phillips (USFG) to File								Y
232.	4/29/98 Letter from Brown (Brown Schultz) To Phillips (CCI)								
233.	5/8/98 Letter from Swartzmiller (CCI) to Treffinger (Scholl, Sowers)								
234.	5/15/98 Letter from Dominiani (DJL) to Phillips (USFG)								Y
235.	6/4/98 Letter from Swartzmiller (CCI) To Treffinger (Scholl Sowers)								
236.	6/30/98 Income Statement								Y
237.	8/17/98 Letter from Dominiani (DJL) to Phillips (USFG) with handwriting								Y
238.	8/17/98 Letter from Dominiani (DJL) to Phillips (USFG)								Y

[illegible]

266.		12/31/98 Budget/Time Summary - PCIC							
267.		12/31/98 Summary of Earned Premiums Worksheet - PCIC							
268.		12/31/98 Schedule of Remedial Work Policies - PCIC							
269.		12/31/98 Remedial Work Claim Reserve Calculation - PCIC							
270.		12/31/98 Claims in Course of Settlement Reserve							
271.		12/31/98 and 1997 PCIC Audit Report							
272.		12/31/98 PCIC Modification of Auditors' Report							
273.		12/31/98 Job Specific Performance Appraisal -- Deb Bowman							
274.		12/31/98 Guide for Review of Workpapers Under U.S. Auditing Standards							
275.		1/5/99 Memo from Phillips (USFG) To File, Daily, Hussey, Walter							Y
276.		1/5/99 CCI Meeting Agenda							Y
277.		1/7/99 Bond Approval							Y
278.		1/7/99 Bond Approval Re. State Route 0011-008/U.S. 11/15, PA							Y
279.		1/11/99 Letter from Merski (Dept. of Army) To CCI							
280.		1/12/99 Letter from Brown to Phillips (PCIC)							
281.		1/27/99 Notice of New Business Re. VCU							Y
282.		2/3/99 Project Status/Issues Report							
283.		2/3/99 Project Schedule Milestones							
284.		2/10/99 Project Status/Issues Report							
285.		2/10/99 Project Schedule Milestones							
286.		2/17/99 Project Status/Issues Report							
287.		2/17/99 Project Schedule Milestones							
288.		2/18/99 Bond Approval							Y
289.		2/19/99 State Licensing Priority							Y
290.		2/25/99 Letter from Phillips (CCI) To Schwartz (Dauphin Deposit Bank)							
291.		2/25/99 Letter from Phillips (CCI) To Dominiani (DJL)							
292.		3/2/99 WIP Schedule Report							Y
293.		3/4/99 Financials Report - Income Statement							Y
294.		3/4/99 Financials Report - Balance Sheet							Y
295.		3/8/99 PCIC Independent Auditor's Report with Certificate as to Insurers Solvency and Solvency Assessment Schedule for CCI Insurers							

296.		3/9/99 Memorandum from Petrowski To Phillips and Sechrist							
297.		3/22/99 Letter from Gordon (GPW) To PCIC							
298.		3/23/99 Letter from Schwartz (First National Bank) To Phillips (CCI)							Y
299.		3/30/99 Letter from Bowman (Brown Schultz) To Financial Services Commission							
300.		3/31/99 Job Specific Performance Appraisal -- Deb Bowman							
301.		5/1/99 Specific Discretionary Authority Notice							Y
302.		5/31/99 Semiannual Performance Summary -- Deb Bowman							
303.		6/14/99 Bond Approval Re. VA Listed Barracks							Y
304.		6/14/99 Bond Approval Re. FBI Academy Renovations							Y
305.		6/18/99 Semi-Annual Performance Appraisal Memo -- Corrine Rebinski with Attached internal Memos and 12/31/98 Job Specific Performance Appraisals							
306.		6/21/99 Letter from Miller (CCI) To Drumwright (James River) with Fax Cover Sheet to Dominiani and Fax Cover from Dominiani to Phillips (USFG)							Y
307.		6/23/99 WIP Schedule Report with Attached 3/99 Detailed Work in Process - General Contracting							Y
308.		6/25/99 WIP Schedule Report with Attached 6/98 Detailed Work in Process - General Contracting							Y
309.		7/19/99 Letter from Ortenzio (CCI) To Penwell (PCIC)							
310.		7/27/99 Bond Approval Re. PA Turnpike							Y
311.		8/99 CCI Projections for 1999 and 2000							Y
312.		8/20/99 Bond Approval Re. State Route 78							Y
313.		8/20/99 Financials Report - Income Statement							Y
314.		8/20/99 WIP Summary Report							Y
315.		8/20/99 Financials Report -- Ratios							Y
316.		8/20/99 Ratio Analysis Report							Y
317.		8/20/99 Financials Report - Balance Sheet							Y
318.		8/20/99 Folder Summary Report							Y
319.		8/20/99 Folder Exceptions Report							Y
320.		8/30/99 Letter from Dominiani (DJL) To Phillips (USFG) with Fax Cover from Phillips (USFG) To Daily (USFG)							Y
321.		10/6/99 Letter from Ortenzio (CCI) To Dominiani (DJL) with Attached 2000 Projections and Fax Cover from Salazar (St. Paul) To Walter (St. Paul)							Y

322.	10/12/99 WIP Schedule Report with Attached 6/99 Detailed Work in Process - General Contracting								Y
323.	10/15/99 Memo from Phillips (St. Paul) To File with Attached 1999/2000 Projections and Fax Cover to Walters (St. Paul)								Y
324.	10/22/99 Fax Cover from Phillips (St. Paul) To Walter (St. Paul) with Attached Agenda for 10/27/99 CCI Meeting								Y
325.	10/28/99 Memo from Phillips (St. Paul) To File with Fax Cover To Walters (St. Paul)								Y
326.	11/30/99 CCI Income Statement								Y
327.	11/30/99 E-Mail from Schumaker To Corriveau, Walter and Silverstein Re. Scott Air Force Base Claim								Y
328.	12/31/99 Job Specific Performance Appraisal -- Deb Bowman								
329.	12/31/99 Job Specific Performance Appraisal -- Semiannual Performance Summary -- Corrine Rebinski with attached 12/98 Job Specific Performance Appraisal								
330.	12/31/99 Balance Sheet								
331.	12/31/99 PCIC G/L Detail Trial Balance								
332.	12/31/99 PCIC Summary of Earned Premiums								
333.	12/31/99 PCIC Schedule of Remedial Work Policies								
334.	1/7/00 Letter from Miller (CCI) To Dominiani (DJL)								Y
335.	1/18/00 Letter from Salazar (St. Paul) To Dominiani (DJL)								Y
336.	2/2/00 WIP Schedule Report with Attached 11/99 Work in Process								Y
337.	2/17/00 Fax Cover from Phillips (St. Paul) To Walter (St. Paul) with Attached 12/31/99 In-House Financial Statement/WIP								Y
338.	2/18/00 Letter from Miller (CCI) To Dominiani (DJL)								Y
339.	2/18/00 WIP Schedule Report								Y
340.	3/2/00 Letter from Kazlow (St. Paul) To Ortenzio (CCI)								Y
341.	3/22/00 Acceptance of Tender RE. PA Turnpike								
342.	3/00 Assignment Agreement Re. PA Turnpike								
343.	5/15/00 Takeover Agreement Re. Outlook Pointe Westerville								
344.	5/00 Collateral Assignment of Takeover Agreement Re. Outlook Pointe Westerville								
345.	7/11/00 Verification of Brown								Y
346.	8/15/00 Quarterly Overall Performance Review -- Corrine								

		Rebinski with Attached 7/6/00 Semi-Annual Performance Appraisal Memo							
347.		8/13/02 Fax from Brenner to Carson (Swartz, Campbell)							
348.		8/20/02 Telecon with Brown, McCarron, Carson, Brenner, and Jefferis							
349.		8/21/02 Letter from Brenner to McCarron with Exhibits							
350.		Ortenzio Personal Financial Statement							
351.		The Brenner Group Website Content, Printed 4/4/03							
352.		Curriculum Vitae of Bruce J. Brown							Y
353.		Resumes of Ortenzio, Miller, Barber, Heck, Powers, Phillips, McAninch, Morgan, Sechrist, Granza							Y
354.		Handwritten Notes							
355.		Handwritten Notes							

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